

CHAPTER 109
TAX SALE PROPERTY — INTEREST RATE

S. F. 321

AN ACT to increase the interest rate payable to redeem real estate sold for delinquent taxes.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred forty-seven point one (447.1), Code 1979, is amended to read as follows:

447.1 REDEMPTION--TERMS. Real estate sold under the provisions of this chapter and chapter 446 may be redeemed at any time before the right of redemption is cut off, by the payment to the auditor, to be held by ~~him~~ the auditor subject to the order of the purchaser, of the amount for which the same was sold and four percent of ~~such~~ the amount added as a penalty, with ~~six~~ three-quarters percent interest per ~~annum~~ month on the ~~whole-amount--thus~~ made sale price plus the penalty from the ~~day~~ date of sale, and the amount of all taxes, interest, and costs paid by the purchaser or ~~his~~ the purchaser's assignee for any subsequent year ~~or-years~~, with a similar penalty added as before on the amount of the payment for each subsequent year, and ~~six~~ three-quarters percent per ~~annum~~ month on the whole of such amount ~~or-amounts~~ from the ~~day-or-days~~ date of payment.

Approved June 5, 1979

CHAPTER 110
PROPERTY APPRAISEMENT OBJECTIONS

S. F. 424

AN ACT relating to the filing of objections to estate or property appraisement.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section four hundred fifty point twenty-eight (450.28), Code 1979, is amended to read as follows:

450.28 NOTICE OF APPRAISEMENT. It shall be the duty of all appraisers appointed under the provisions of this chapter, upon receiving a commission as herein provided, to ~~forthwith~~ give notice to the director of revenue, the attorney of record of the estate, if any, and other persons known to be interested in the property to be appraised, of the time and place at which

they will appraise such property, which time shall not be less than ten days from the date of such notice. The notice shall further state that the director of revenue or any person interested in the estate or property appraised may, within sixty days after filing of the appraisal with the clerk of court, file objections to the appraisal. The notice shall be served in the same manner as is prescribed for the commencement of civil actions, or in such other manner as the court in its discretion, may prescribe upon application of any appraiser or any interested party.

Sec. 2. Section four hundred fifty point twenty-nine (450.29), Code 1979, is amended to read as follows:

450.29 ~~RETURNS--REQUIRED~~ NOTICE OF FILING. Upon service of such notice and the making of such appraisal, the ~~said~~ notice, return thereon and appraisal shall be filed with the clerk, and a copy of ~~such~~ the appraisal shall at once be filed by the clerk with the director of revenue. The clerk shall send a notice, by ordinary mail, to the attorney of record of the estate, if any, to the personal representative of the estate, and to each person known to be interested in the estate or property appraised. The notice shall state the date the appraisal was filed with the clerk of court and shall include a copy of the appraisal.

Sec. 3. Section four hundred fifty point thirty-one (450.31), Code 1979, is amended to read as follows:

450.31 OBJECTIONS. The director of revenue or any person interested in the estate or property appraised may, within ~~forty-five~~ sixty days ~~thereafter~~ after filing of the appraisal with the clerk, file objections to said appraisal and give notice thereof as in beginning civil actions, to the director of revenue or the representative of the estate or trust, if any, otherwise to the person interested as heir, legatee, or transferee, on the hearing of which as an action in equity either party may produce evidence competent or material to the matters therein involved.

Sec. 4. This Act is effective January first following its enactment.

Approved June 5, 1979

CHAPTER 111
HAZARDOUS WASTE MANAGEMENT

H. F. 719

AN ACT relating to hazardous waste management and providing penalties and injunctive relief.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter four hundred fifty-five B (455B), Code 1979, is amended by adding sections two (2) through twelve (12) of this Act as a new part of Division four (IV).